



County of Los Angeles  
**CHIEF ADMINISTRATIVE OFFICE**

713 KENNETH HAHN HALL OF ADMINISTRATION • LOS ANGELES, CALIFORNIA 90012  
(213) 974-1101  
<http://cao.co.la.ca.us>

DAVID E. JANSSEN  
Chief Administrative Officer

Board of Supervisors  
GLORIA MOLINA  
First District

YVONNE B. BURKE  
Second District

ZEV YAROSLAVSKY  
Third District

DON KNABE  
Fourth District

MICHAEL D. ANTONOVICH  
Fifth District

February 1, 2005

Honorable Board of Supervisors  
County of Los Angeles  
383 Kenneth Hahn Hall of Administration  
500 West Temple Street  
Los Angeles, CA 90012

Dear Supervisors:

**JOINT RESOLUTION OF THE BOARD OF SUPERVISORS OF THE COUNTY OF  
LOS ANGELES, THE CITY COUNCIL OF THE CITY OF PALMDALE AND OTHER  
TAXING ENTITIES APPROVING AND ACCEPTING THE NEGOTIATED EXCHANGE  
OF PROPERTY TAX REVENUE AS A RESULT OF THE PROPOSED ANNEXATION  
OF UNINCORPORATED TERRITORY TO THE CITY OF PALMDALE AND THE  
ANTELOPE VALLEY MOSQUITO AND VECTOR CONTROL DISTRICT AND  
DETACHMENT FROM COUNTY ROAD DISTRICT NO. 5  
(CITY OF PALMDALE ANNEXATION 2004-05)  
(SUPERVISORIAL DISTRICT 5)(3 VOTES)**

**IT IS RECOMMENDED THAT YOUR BOARD:**

Approve the attached Joint Resolution between your Board, the City Council of the City of Palmdale, and other taxing entities, based on the negotiated exchange of property tax revenue, as a result of the proposed annexation of unincorporated territory to the City of Palmdale and the Antelope Valley Mosquito and Vector Control District and detachment from County Road District No 5.

**PURPOSE/JUSTIFICATION OF RECOMMENDED ACTION**

On December 13, 2004, the City Council of the City of Palmdale adopted the attached Joint Resolution based on the negotiated exchange of property tax revenue resulting from the proposed annexation of approximately 107.6 acres of vacant land.

The Honorable Board of Supervisors  
February 1, 2005  
Page 2

In order for the Local Agency Formation Commission (LAFCO) for Los Angeles County to proceed with the required hearings on the proposed annexation, your Board, as governing body of the County of Los Angeles and County Road District No. 5, must adopt the attached Joint Resolution.

#### **FISCAL IMPACT/FINANCING**

The adopted Joint Resolution will transfer a portion of the annual property tax increment attributable to the tax rate area affected by the annexation from the County General Fund, County Library, County Road District No. 5, Consolidated Fire Protection District, Forester and Fire Warden, Flood Control District, and other affected taxing entities as shown in Attachment I, to the Antelope Valley Mosquito and Vector Control District commencing in Fiscal Year 2006-07. Each of the affected agencies' share of the annual property tax increment will be adjusted accordingly. The Joint Resolution will also transfer from the County to the City of Palmdale, the statutorily prescribed base property tax and annual property tax increment due to the City (7 percent before Educational Revenue Augmentation Fund adjustment) attributable to the annexation area. Subsequent to the adjustments of the annual tax increment between the County of Los Angeles and the City of Palmdale, the Auditor-Controller shall calculate an amount of the annual tax increment to be transferred from the City of Palmdale to the County General Fund that represents the City's proportional contribution to the Antelope Valley Mosquito and Vector Control District that was previously transferred from the County General Fund to the Antelope Valley Mosquito and Vector Control District.

#### **FACTS AND PROVISIONS/LEGAL REQUIREMENTS**

Pursuant to Part 3, Division 3, Title 5 of the California Government Code, commencing with Section 56000, the City adopted a resolution and filed its application with LAFCO on May 7, 2004 to initiate proceedings for annexation of approximately 107.6 acres of unincorporated County territory to the City of Palmdale.

Section 99 of the Revenue and Taxation Code (R & T Code) requires that prior to the effective date of any jurisdictional change, the governing bodies of all agencies whose service area or service responsibilities will be altered by such change must negotiate a

The Honorable Board of Supervisors  
February 1, 2005  
Page 3

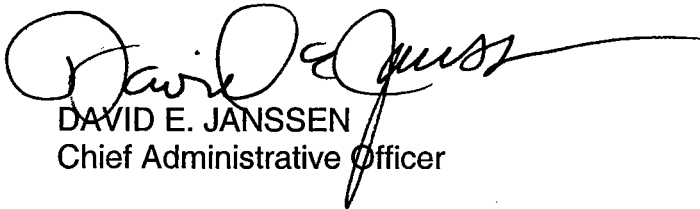
reallocation of property tax revenue between the affected agencies, and approve and accept such reallocation by resolution. The City of Palmdale has adopted the negotiated Joint Resolution, as required by Section 99 of the R & T Code. Adoption of the Resolution by your Board will allow LAFCO to schedule the required public hearing to consider testimony on the proposed annexation. LAFCO will subsequently take action to approve, approve with changes or disapprove the proposal.

The Joint Resolution has been approved as to form by County Counsel.

**CONCLUSION**

At such time as the recommendation is approved by your Board, please return one copy of the letter and six signed originals of the Resolution to LAFCO, one approved copy of this letter and one signed original Resolution to the Chief Administrative Office, Office of Unincorporated Area Services and Special Projects, and one copy of the approved letter and Resolution to the Auditor-Controller, Tax Division.

Respectfully submitted,



DAVID E. JANSSEN  
Chief Administrative Officer

DEJ:MKZ  
DD:AB:nl

Attachment

**CITY OF PALMDALE ANNEXATION 2004-05 - ANNEXATION OF ANTELOPE VALLEY MOSQUITO AND VECTOR CONTROL DISTRICT  
PROPERTY TAX TRANSFER RESOLUTION WORKSHEET**

Attachment I

Annexation To:  
Acct No.  
AFFECTED TRA:

Antelope Valley Mosquito and Vector Control District  
61.05  
4651

**Amount of Property Taxes for Distribution  
2003-04 Tax Share Ratio in Adjacent TRA 10702**

0.001500665

Acct No. Taxing Agency	(1) Current Tax Share	(2) Percent	(3) Proposed Dist Share	(4) Alloc of Dist Share	(5) Allocation Adjustments	(6) New Net Share
1.05 Los Angeles County General Fund	0.267103540	26.7104%	0.001500665	0.000400833	-0.000400987	0.266702553
1.20 Los Angeles County Accum Cap	0.000102522	0.0103%	0.001500665	0.000000154	0.000000000	0.000102522
3.01 L.A. County Library	0.020432035	2.0432%	0.001500665	0.000030662	-0.000030662	0.020401373
5.25 Road District No. 5	0.005656427	0.5656%	0.001500665	0.000008488	-0.000008488	0.005647939
7.30 Cons.Fire Pro. Dist. of L.A. Co.	0.157719969	15.7720%	0.001500665	0.000236685	-0.000236685	0.157483284
7.31 L.A.C. Fire FFW	0.006135181	0.6135%	0.001500665	0.000009207	-0.000009207	0.006125974
30.10 LACoFl.Con.Dr.Imp.Dist.Maint.	0.001465304	0.1465%	0.001500665	0.000002199	-0.000002199	0.001463105
30.70 LACoFlood Control Maint.	0.008292540	0.8293%	0.001500665	0.000012444	-0.000012444	0.008280096
68.05 Antelope Valley Soil Conser Dist	0.000849991	0.0850%	0.001500665	0.000001276	-0.000001276	0.000848715
342.01 Littlerock Creek Irrigation District	0.068599831	6.8600%	0.001500665	0.000102945	-0.000102945	0.068496886
400.00 ERAF	0.104165464	10.4165%	0.001500665	0.000156317	Exempt	0.104165464
400.01 ERAF Impound	0.131877650	13.1878%	0.001500665	0.000197904	Exempt	0.131877650
400.15 County School Services	0.001272199	0.1272%	0.001500665	0.000001909	Exempt	0.001272199
400.21 Children's Inst. Tuition Fund	0.002524766	0.2525%	0.001500665	0.000003789	Exempt	0.002524766
521.01 Keppel Union School District	0.058519341	5.8519%	0.001500665	0.000087818	Exempt	0.058519341
521.06 Co Sch Serv Fd - Keppel Union	0.009098805	0.9099%	0.001500665	0.000013654	Exempt	0.009098805
521.07 Dev Ctr Hdcpd Minor Keppel	0.000743833	0.0744%	0.001500665	0.000001116	Exempt	0.000743833
717.02 Antelope Valley Union High Sch.	0.087802340	8.7802%	0.001500665	0.000131762	Exempt	0.087802340
717.06 Co. Sch. Serv. Fd.- Antelope Valley	0.000322594	0.0323%	0.001500665	0.000000484	Exempt	0.000322594
717.08 Antelope Union Hi - K P S - Elem	0.042935326	4.2935%	0.001500665	0.000064432	Exempt	0.042935326
792.04 Antelope Vy. Jt. Comm. Coll.	0.024380342	2.4380%	0.001500665	0.000036587	Exempt	0.024380342
<b>61.05 Antelope Valley Mosquito and Vector Control District</b>	<b>0.000000000</b>	<b>0.0000%</b>	<b>0.001500665</b>	<b>0.000000000</b>	<b>0.000000000</b>	<b>0.000804893</b>
<b>Total</b>	<b>1.000000000</b>	<b>100.0000%</b>		<b>0.001500665</b>	<b>-0.000804893</b>	<b>1.000000000</b>

- (1) Current share as reflected in the Auditor's ATI distribution in AF 49.  
(2) Must total 100%.  
(3) Antelope Valley Mosquito and Vector Control District share in Adjacent TRA 10702  
(4) Must total share reflected in Column (3).  
(5) Reflects exemption for school entities  
(6) Final share distributions to be reflected in Tax Transfer Resolution.

**JOINT RESOLUTION OF  
THE BOARD OF SUPERVISORS OF THE COUNTY OF LOS ANGELES, THE CITY  
COUNCIL OF THE CITY OF PALMDALE, AND THE BOARD OF DIRECTORS OF  
THE ANTELOPE VALLEY MOSQUITO AND VECTOR CONTROL DISTRICT, THE  
ANTELOPE VALLEY RESOURCE CONSERVATION DISTRICT, AND THE  
LITTLEROCK CREEK IRRIGATION DISTRICT APPROVING AND ACCEPTING THE  
NEGOTIATED EXCHANGE OF PROPERTY TAX REVENUE RESULTING FROM  
"CITY OF PALMDALE ANNEXATION NO. 2004-05" TO THE CITY OF PALMDALE  
AND THE ANTELOPE VALLEY MOSQUITO AND VECTOR CONTROL DISTRICT  
AND DETACHMENT FROM COUNTY ROAD DISTRICT NO. 5**

**WHEREAS**, pursuant to Section 99 of the Revenue and Taxation Code, for specified jurisdictional changes, the governing bodies of affected agencies shall negotiate and determine the amount of property tax revenue to be exchanged between the affected agencies; and

**WHEREAS**, the Board of Supervisors as the governing body of the County of Los Angeles, the City Council of the City of Palmdale, the Board of Directors of the Antelope Valley Mosquito and Vector Control District, the Antelope Valley Resource Conservation District, and the Littlerock Creek Irrigation District have determined the amount of property tax revenue to be exchanged between their respective agencies as a result of the annexation of unincorporated territory to the City of Palmdale and the Antelope Valley Mosquito and Vector Control District identified as "City of Palmdale Annexation No. 2004-05" and detachment from the County Road District No. 5 is as set forth below:

**NOW, THEREFORE, BE IT RESOLVED** as follows:

1. The negotiated exchange of property tax revenue between the County of Los Angeles, the City of Palmdale, the Antelope Valley Mosquito and Vector Control District, the Antelope Valley Resource Conservation District, and the Littlerock Creek Irrigation District resulting from "City of Palmdale Annexation 2004-05" is approved and accepted.

2. The Auditor-Controller shall calculate the amount of base property tax revenue to be transferred from the County of Los Angeles to the City of Palmdale for the fiscal years commencing on or after July 1, 2005, or the July 1 after the effective date of this jurisdictional change, whichever is later. The amount of base property tax revenue to be transferred shall equal the amount of taxes generated by the 1 percent base levy attributable to the annexation area, multiplied by a rate that equals 7 percent before Educational Revenue Augmentation Fund (ERAF) adjustments.

3. For each fiscal year commencing on or after July 1, 2005, or the July 1 after the effective date of this jurisdictional change, whichever is later, a portion of the annual tax increment attributable to the "City of Palmdale Annexation No. 2004-05" area equal to 7 percent, before ERAF adjustments, shall also be transferred from the County of Los Angeles to the City of Palmdale.

4. For fiscal years commencing on or after July 1, 2005, or the July 1 after the effective date of this jurisdictional change, whichever is later, all property tax revenue received by the County Road District No. 5 attributable to the "City of Palmdale Annexation No. 2004-05" shall be transferred to the County of Los Angeles.

5. For fiscal years commencing on or after July 1, 2005, or the July 1 after the effective date of this jurisdictional change, whichever is later, all property tax revenue received by the County Public Library attributable to the "City of Palmdale Annexation No. 2004-05" area shall be transferred to the County of Los Angeles.

6. For fiscal years commencing on or after July 1, 2005 or the July 1 after the effective date of this jurisdictional change, whichever is later, a portion of the annual property tax growth, as specified in Attachment I, shall be transferred to the Antelope Valley Mosquito and Vector Control District as a result of the "City of Palmdale Annexation No. 2004-05" to the District. The other taxing entities share in the affected Tax Rate Area shall be adjusted as specified in Attachment I. Subsequent to the adjustments of the annual tax increment between the County of Los Angeles and the City of Palmdale as a result of "City of Palmdale Annexation 2004-05", the Auditor-Controller shall calculate an amount of the annual tax increment to be transferred from the City of Palmdale to the County General Fund that represents the City's proportional contribution to the Antelope Valley Mosquito and Vector Control District that was previously transferred from the County General Fund to the Antelope Valley Mosquito and Vector Control District.

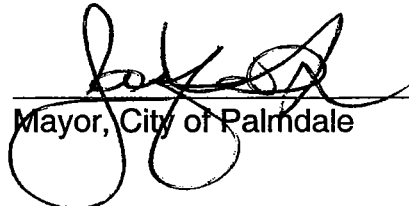
7. In the event that all or a portion of the annexation area is included within a redevelopment project pursuant to California Community Redevelopment Law, Health & Safety Code Sections 33000 et seq., the City of Palmdale shall not adopt the ordinance approving the redevelopment plan with respect to the annexed area until such time as the Redevelopment Agency of the City of Palmdale has diligently and in good faith complied with all applicable provisions of the California Community Redevelopment Law, including but not limited to, Health & Safety Code Section 33670 or any other relevant provision of the law. Any ordinance approving a redevelopment project which does not comply with this paragraph shall be void and of no effect with regard to the subsequent allocation and distribution of taxes to the Redevelopment Agency.

PASSED, APPROVED AND ADOPTED this 13th day of December, 2004  
by the following vote:

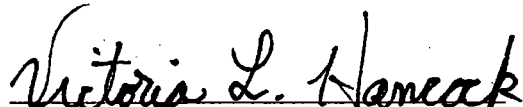
Mayor Ledford and Councilmembers Loa, Hofbauer, and Dispenza  
AYES: ABSENT: ~~XXXX~~ Councilmember Root

NOES: None

ABSTAIN: None

  
\_\_\_\_\_  
Mayor, City of Palmdale

ATTEST:

  
\_\_\_\_\_  
City Clerk

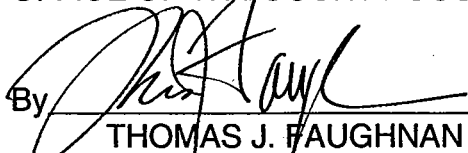
The foregoing resolution was on the \_\_\_\_\_ day of \_\_\_\_\_, 2004, adopted by the Board of Supervisors of the County of Los Angeles and ex officio the governing body of all other special assessment and taxing districts, agencies and authorities for which said Board so acts.

VIOLET VARONA-LUKENS, Executive Officer  
Clerk of the Board of Supervisors  
Of the County of Los Angeles

By \_\_\_\_\_  
Deputy

APPROVED AS TO FORM:

OFFICE OF THE COUNTY COUNSEL

By   
\_\_\_\_\_  
THOMAS J. FAUGHNAN  
Senior Deputy County Counsel

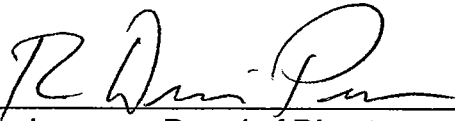
PASSED, APPROVED AND ADOPTED this 26 day of Oct, 2004  
by the following vote:

AYES: 4

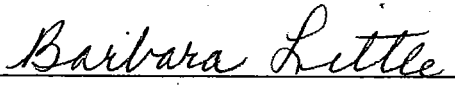
NOES: 0

ABSENT: 1

ABSTAIN:

  
\_\_\_\_\_  
Chairperson, Board of Directors  
Antelope Valley Mosquito and Vector Control District

ATTEST:

  
\_\_\_\_\_  
Secretary

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(SIGNED IN COUNTERPART)



PASSED, APPROVED AND ADOPTED this 10th day of December, 2004  
by the following vote:

AYES: Kare Ellingbo, Ann Gregg, & Leonard Griffin

NOES: William Barnes

ABSENT: John Mc Bride

ABSTAIN:

Kare Ellingbo  
Chairperson, Board of Directors  
Antelope Valley Resource Conservation District

ATTEST:

Patty Morrison  
Secretary

KARE ELLINGBO  
ANN GREGG  
Leonard Griffin

Kare Ellingbo  
/ Ann Gregg  
/ Leonard Griffin  
/  
/  
/  
/

(SIGNED IN COUNTERPART)

Joint Resolution  
City of Palmdale – Annexation 2004-05  
Page 6 of 6

PASSED, APPROVED AND ADOPTED this 22 day of November, 2004  
by the following vote:

AYES: 5

NOES: 0

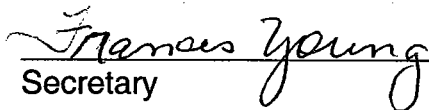
ABSENT: 0

ABSTAIN: 0



Chairperson, Board of Directors  
Littlerock Creek Irrigation District

ATTEST:

  
Secretary

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(SIGNED IN COUNTERPART)

**CITY OF PALMDALE ANNEXATION 2004-05 - ANNEXATION OF ANTELOPE VALLEY MOSQUITO AND VECTOR CONTROL DISTRICT  
PROPERTY TAX TRANSFER RESOLUTION WORKSHEET**

Page 1 of 1

**Annexation To:**

Antelope Valley Mosquito and Vector Control District

**Acct No.**

61.05

**AFFECTED TRA:**

4651

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792.04 Antelope Vy. Jt. Comm. Coll.	0.024380342	2.4380%	0.001500665	0.000036587	Exempt	0.024380342
<b>61.05 Antelope Valley Mosquito and Vector Control District</b>	<b>0.000000000</b>	<b>0.0000%</b>	<b>0.001500665</b>	<b>0.000000000</b>	<b>0.000000000</b>	<b>0.000000000</b>
<b>Total</b>	<b>1.000000000</b>	<b>100.0000%</b>		<b>0.001500665</b>	<b>-0.000804893</b>	<b>1.000000000</b>

(1) Current share as reflected in the Auditor's ATI distribution in AF 49.

(2) Must total 100%.

(3) Antelope Valley Mosquito and Vector Control District share in Adjacent TRA 10702

(4) Must total share reflected in Column (3).

(5) Reflects exemption for school entities

(6) Final share distributions to be reflected in Tax Transfer Resolution.